## **REMARKS**

The Advisory Action dated June 2, 2008 has been received and carefully noted. The above amendments to the claim 3, and the following remarks, are submitted as a full and complete response thereto.

Claim 3 has been amended to more particularly point out and distinctly claim the subject matter of the invention. Claims 1-2 have been cancelled without prejudice or disclaimer. No new matter has been added and no new issues are raised which require further consideration or search. Therefore, claim 3 is currently pending in the application and is respectfully submitted for consideration.

Applicants thank the Examiner for the withdrawal of the rejection of claim 3 under 35 U.S.C. § 112, first paragraph. (see Advisory Action at page 2).

The Final Office Action rejected claim 2 under 35 U.S.C. §112, first paragraph, as allegedly failing to comply with the enablement requirement. Specifically, the Final Office Action took the position that the meaning of the double-subscripted term "h<sub>i,j</sub>(p)" does not appear to be described in the specification. (see Final Office Action at page 9). The Advisory Action further took the position that the index referred to in paragraph 11 of the specification appears to be a different index than the index j referred to in paragraph 13. (see Advisory Action at page 2). Applicants respectfully submit that claim 2 has been cancelled, and that said cancellation moots the rejection. Accordingly, Applicants respectfully request that the rejection be withdrawn.

The Final Office Action rejected claims 1-3 under 35 U.S.C. §101 for being directed to non-statutory subject matter. (see Final Office Action at page 10). Regarding claims 1-2, Applicants respectfully submit that said claims have been cancelled, and that the cancellation moots the rejection. Regarding claim 3, Applicants respectfully submit that claim 3 recites allowable subject matter for at least the following reasons.

Applicants respectfully submit that claim 3 recites "a FIR filter design apparatus," and that a FIR filter design apparatus is a machine which is a category of patentable subject matter. Applicants further submit that a FIR filter design apparatus inherently produces a useful, concrete, and tangible result (i.e. the smoothing and processing of digital data), and thus, is not an abstract idea.

For at least the reasons discussed above, Applicants respectfully request that the rejection be withdrawn.

For at least the reasons discussed above, Applicants respectfully submit that claim 3 recites allowable subject matter. It is therefore respectfully requested that claim 3 be allowed, and this application passed to issue.

If for any reason the Examiner determines that the application is not now in condition for allowance, it is respectfully requested that the Examiner contact, by telephone, the applicants' undersigned representative at the indicated telephone number to arrange for an interview to expedite the disposition of this application.

In the event this paper is not being timely filed, the applicants respectfully petition for an appropriate extension of time. Any fees for such an extension together with any additional fees may be charged to Counsel's Deposit Account 50-2222.

Respectfully submitted,

Keith M. Mullervy

Registration No. 62,382

Customer No. 32294
SQUIRE, SANDERS & DEMPSEY LLP
14<sup>TH</sup> Floor
8000 Towers Crescent Drive
Vienna, Virginia 22182-6212

Telephone: 703-720-7800 Fax: 703-720-7802

KMM:skl:jf

Enclosures: Petition for Extension of Time

Check No. 19015